

Signed: September 27, 2007

SO ORDERED

A handwritten signature in black ink that reads "Paul Mannes".

PAUL MANNES
U. S. BANKRUPTCY JUDGE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
at Greenbelt**

In Re: Global Systems & Strategies, Inc., Debtor.	Case No. 04-12045PM Chapter 11
 Global Systems & Strategies, Inc., Movant, v. Global Crossing and De Lage Landen Financial Services, Respondents.	

MEMORANDUM OF DECISION

This matter came before the court for hearing on September 26, 2007, on the "Debtor's Omnibus Objection to Claims." After careful consideration of the record and the absence of responses, the court will sustain the Objection.

An appropriate order will be entered.

cc:

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All parties requesting notice

End of Memorandum of Decision